TABLE OF CONTENTS

Plan of the Accounting Manual	0-10 0-20 0-30 0-40
Part 1 - Accounting Principles and Standards	
Accrual Accounting	1-00 1-10 1-20 1-30 1-60
<u>Part 2 - Authorities and Responsibilities</u>	
∸	2-10 2-20 2-30
Clearance and Recordation of Obligations	
Part 3 - System Description	
System Requirements and Operation	3-00
and Symbols	3-10 3-20
Accounting Number	3-30 3-50 3-60
Part 4 - Financial Accounts and Code Structure	
General Ledger Accounts and Records	4-10 4-20 4-30 4-40 4-50 4-60

HHS Chapter 0-30 Departmental Accounting Manual HHS Transmittal 97.1 (1/31/97)	Page 2
<u>Part 5 - Financial Reporting</u>	
Reporting Objectives and Standards	
System (FACTS)	. 5-30
Treasury Department Circular No. 945 Budgetary Reports	. 5-40 . 5-50
OMB Circular A-34 (Rev)	. 5-60
Financial Assistance Reporting	
Part 6 - Travel and Transportation	
(See HHS Travel Manual)	
<u>Part 7 - Payroll</u>	
Payroll Accounting Interface	. 7-10
Part 8 - Voucher Examination	
<u>Part 9 - Reserved</u>	
Part 10 - Miscellaneous Fiscal Procedures	
Charges and Credits Between Appropriation Accounts	. 10-20
(Expenditures and Nonexpenditure Transfers) Employee Emergency Payments	. 10-20
	. 10-30
Cash Management	
Accounting for Loan Programs	
Fiscal Procedures	. 10-43
HHS Consolidated Funding System - Fiscal Procedures .	. 10-44
Letter of Credit Procedures	
	. 10-46

HHS	Chapter	0 - 30)			
Depa	artmental	Acc	coun	ting	Ma	nual
HHS	Transmit	tal	97.	1 (1	/31	/97)

Page 3

Part 10 - Miscellaneous Fiscal Procedures (continued)

Accounting for Grants Paid Through Management Funds	•	10-50
The Central Registry System		10-51
The Departmental Payment Management System (PMS)		10-52
Closing Grants in Financial Records		10-54
Departmental Policy for Filing and Reporting		
Form 1099 Information Returns with the		
Internal Revenue Service		10-70

Exhibits

(Exhibits follow the appropriate chapter)